### Variable Costs

#### Production Costs
- **Seed**
  - Coastal Bermudagrass Sprigs: 30 Bushel, $0.75/Bushel, $22.50
- **Fertilizer**
  - Fertilizer 22-6-17: 353 Pound, $0.22/Pound, $75.97
- **Herbicide**
  - Prowl H2O: 4 Pint, $4.63/Pint, $18.52
- **Custom**
  - Custom Sprigging: 1 Acre, $100.00/acre, $10,000.00
- **Irrigation Energy or Water Cost**
  - 407.24 kWh: $0.18/kWh, $73.30
- **Machinery Labor**
  - Tractors/Self-Propelled: 0.33 Hour, $12.00/Hour, $396.00
- **Diesel Fuel**
  - Tractors/Self-Propelled: 2.35 Gallon, $2.85/Gallon, $669.75
- **Gasoline**
  - Pickup/General Use Equipment: 1 Acre, $65.86/Acre, $65.86

#### Repairs & Maintenance
- **Pickup/General Use Equipment**
  - 1 Acre, $13.44/Acre, $13.44
- **Irrigation Equipment**
  - 1 Acre, $1.21/Acre, $1.21

#### Interest on Credit Line
- 6.50%

### Fixed Costs
- **Machinery Depreciation**
  - Pickup/General Use Equipment: 1 Acre, $25.74/Acre, $25.74
  - Irrigation Equipment: 1 Acre, $34.75/Acre, $34.75
  - Tractors/Self-Propelled: 1 Acre, $3.69/Acre, $3.69
  - Implements: 1 Acre, $1.94/Acre, $1.94

#### Equipment Investment
- **Pickup/General Use Equipment**
  - $171.60 Dollars, 6.50%, $11.15
- **Irrigation Equipment**
  - $521.27 Dollars, 6.50%, $33.88
- **Tractors/Self-Propelled**
  - $45.22 Dollars, 6.50%, $2.94
- **Implements**
  - $28.95 Dollars, 6.50%, $1.88

#### Irrigated Winter Garden Rent
- 1 Acre, $50.00/Acre, $50.00

### Planned Returns Above Variable Costs
- ($399.47) ($39,946.79)

### Breakeven Price to Cover Variable Costs
- n/a

### Fixed Costs
- **Total Fixed Costs**
  - $165.98
- **Total Specified Costs**
  - $565.44

### Returns Above Specified Costs
- ($565.44) ($56,544.34)

### Breakeven Price to Cover Total Costs
- n/a

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**Example Breakeven Prices**

<table>
<thead>
<tr>
<th>Example Yield Percent</th>
<th>Price Needed to Cover Example Variable Costs</th>
<th>Price Needed to Cover Example Total Costs</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Own/Rent</td>
<td>ShareTenant</td>
</tr>
<tr>
<td>75%</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>90%</td>
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<tr>
<td>100%</td>
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<tr>
<td>110%</td>
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<td>$0.00</td>
</tr>
<tr>
<td>125%</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
</tbody>
</table>

Developed by Rob Hogan, Associate Professor and Extension Economist, Texas A&M AgriLife Extension.

Information presented is prepared solely as a general guide and not intended to recognize or predict the costs and returns from any one operation. Brand names are mentioned only as examples and imply no endorsement.